

PRELIMINARY

NEW YORK

New York ranks 9th among the states in number of local governments, with 3,420 as of June 2002.

COUNTY GOVERNMENTS (57)

The entire area of the state is encompassed by county governments with the exception of the city of New York. The five county areas comprising the city of New York (Bronx, Kings, New York, Queens, and Richmond) are substantially consolidated with the city for governmental purposes, and are not counted as operating governments.⁷¹ The city of New York is counted as a municipal government, rather than as a county government, in census statistics on governments.

The county governing body is called the board of supervisors, the county legislature, the board of representatives, the legislative board, or the board of legislators. County governments in New York have broad home- rule powers.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,545)

The 1,544 subcounty general purpose governments in New York comprise 615 municipal (city and village) governments, and 929 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. City, town, and village governments in New York have similar powers and perform similar functions.

Municipal Governments (616)

In New York, the municipal governments, as defined for census purposes, are the cities and villages. Town governments, to which the term “municipalities” is applied by New York statutes, are counted for census purposes as town rather than municipal governments (see below). Unlike cities, which exist outside the area of any town, villages are included within town areas and are subject to town taxes for general government functions.⁷² City and village governments in New York have broad home-rule powers.

There is no longer any effective size classification of cities or villages.

Town or Township Governments (929)

Although not differing in legally authorized powers from cities and villages, units in New York designated as “towns” are counted in census statistics as a separate type of government.

The entire area of the state is encompassed by town governments except for areas within the boundaries of cities and Indian reservations.

Towns are divided under general law into two classes according to population, but there are numerous exceptions. First class towns have a population of 10,000 or more, while second class towns have fewer than 10,000 inhabitants. However, a town with a population between 5,000 and 9,999 may choose to become a town of the first class. New York laws also provide for “suburban towns,” which must have a population of 25,000 or more or be near a large city. New York town governments have broad home-rule powers. Under general law, an elected town supervisor is the administrative officer of the town, except in towns with an appointed town manager.

Numerous kinds of improvement districts or special service districts are associated with New York towns. As noted below under “Subordinate Agencies and Areas,” most of these are classified in census statistics as dependent agencies of town governments and are not counted as separate governments.

PUBLIC SCHOOL SYSTEMS (715)

School District Governments (683)

Independent school districts provide elementary and secondary education throughout the state, except in the five cities which have a population of 125,000 or more—Buffalo, New York, Rochester, Syracuse, and Yonkers.

The following types of independent school districts in New York are counted as governments:

- Central school districts
- Central high school districts
- City school districts (except in cities with a population of 125,000 or more)
- Common school districts
- Enlarged city school districts
- Union free school districts

All types of school district governments listed above are governed by an elected trustee or board, except as follows: central high school district board members are chosen by and from the boards of component school districts; and the boards of some city school districts are appointed by the mayor or council. All six types of school district governments may levy taxes and issue bonds, except that the component districts of central high school districts levy and collect taxes to meet the amounts requested by the central high school districts.

Dependent Public School Systems (32)

New York statutes provide for the following types of dependent public school systems:

Systems dependent on county governments (25):
Community colleges

Systems dependent on municipal governments (7):
Community colleges

City school districts in cities with a population of 125,000 or more (Buffalo, New York, Rochester, Syracuse, and Yonkers)

City University of New York (community colleges)
Fashion Institute of Technology

The public school systems serving the cities of Buffalo, New York, Rochester, Syracuse, and Yonkers are not counted as separate governments for census purposes, but are classified as dependent agencies of the respective city governments. The boards of these five public school systems are elected in Buffalo, Rochester, and Syracuse; appointed by the mayor in Yonkers; and appointed by the mayor and the borough presidents in the city of New York. Fiscal requirements of these five public school systems are determined by the respective city governments.

Community school districts in the city of New York are each governed by an elected board. These boards manage the local schools, but are fiscally subordinate to the city board of education. They are not counted as governments for census purposes.

Community colleges may be established and operated, individually or jointly, by county, city, or school district governments. Community colleges are not counted as separate governments, but are classified for census purposes as dependent agencies of the sponsoring county, municipal, or school district governments. They are governed by boards of trustees including four members appointed by the Governor, one elected by the students of the college, and five appointed by the sponsoring local governments, except in the case of the Fashion Institute of Technology and colleges operated by the City University of New York (see below). Financial support of community colleges is provided by appropriations from sponsoring governments.

In June 2002, there were 27 community colleges located outside the city of New York, one of which was sponsored by the city of Jamestown, and 25 of which were sponsored primarily by one or more county governments.

The City University of New York, which consists of 13 senior colleges and six community colleges, is not counted as a government. Senior colleges operated by City University of New York are classified as state institutions for census purposes; title to property used

by the senior colleges vests in the state, and senior college budgets are subject to state approval. However, community colleges operated by City University of New York are classified as dependent agencies of the city of New York for census purposes. Community college budgets are subject to city approval. City University of New York is governed by a 17-member board of trustees consisting of 10 members appointed by the Governor, five members appointed by the mayor of the city of New York, and the chairs of the student and faculty senates, ex officio.

The Fashion Institute of Technology, organized as a community college and offering two-year, four-year, and graduate degree programs, is operated by the public school system of the city of New York. It is not counted as a separate government for census purposes, but is classified as a dependent agency of the city of New York.

Other Educational Activities

Boards of cooperative educational services provide specialized educational services. They are selected by board members of the participating school districts. Fiscal needs of boards of cooperative educational services are provided by each participating district; the amount to be provided by each participating district is determined according to assessed valuation or average daily attendance. These boards are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. In June 2002, 38 boards of cooperative educational services were reported in operation.

Vocational education and extension boards, established to provide instruction in agriculture, home economics, and other special subjects, are appointed by the county governing body. Their fiscal requirements are met by county appropriations. Such boards are not counted as governments, but are classified for census purposes as activities of county governments.

School supervisory districts are areas outside of cities and certain villages, into which the state is divided for supervision of local educational activities. These districts have no revenue-raising powers, and rely for support on the state and on county and town governments in the component school districts. They are not counted as governments.

School hygiene districts, to promote the physical welfare of pupils and to promote health education, are financed by the county governing bodies. They are not counted as governments but are classified, for census purposes, as adjuncts of the county government.

Special act school districts created by special acts of the legislature, which are governed by boards appointed by religious, or non-profit groups are

classified as private activities, and are not included in census reporting.

SPECIAL DISTRICT GOVERNMENTS (1,135)

New York statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Albany Port District

The Albany Port District was created by special act to develop port facilities in the Albany area. The commission consists of five members: four residents of the city of Albany, appointed by the Governor upon nomination of the mayor of Albany, and one resident of Rensselaer, appointed by the Governor upon nomination of the mayor of Rensselaer. Although the port commissioners are authorized to levy special assessments that are collected by the participating cities, in actual practice, port district revenues are from rentals and maritime operations (dockage, wharfage, storage, loading) along with small sums of appropriated state funds. The port commissioners are authorized also to issue both general obligation and revenue bonds.

Alfred, Almond, Hornellsville Sewer Authority

This authority was created by special act to operate sewer systems in the towns of Alfred, Almond, and Hornellsville and in the village of Almond. The authority board consists of two representatives appointed by each member government. The authority may fix and collect fees and charges and issue bonds.

Chautauqua Utility District

This district was created by special act to provide water, heat, light, power, telephone, fire protection, garbage disposal, and sewage utilities to parts of the town of Chautauqua. It is governed by an elected board. The district may levy ad valorem taxes, and may charge fees for its services. The district may issue general obligation and revenue bonds.

Consolidated Health Districts

These districts are established by the state commissioner of health, on request of the governing bodies of two or more cities, towns, or villages, to provide public health services. A board of health, consisting of the supervisors of each municipality included in the district, governs each district. If the membership of the board exceeds seven, these officials select a three-member board. The districts determine the amount of taxes to be levied for their use.

These districts are to be distinguished from county and local health districts that are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Development Authority of the North Country

This authority was established by 1985 legislation to

develop, finance, acquire, construct, operate, and maintain water, sewer, and solid waste disposal facilities in Jefferson, Lewis, and St. Lawrence Counties. A board of 13 members, two appointed by the governing bodies of each member county, two by the city of Watertown, and five by the Governor, governs the authority. The authority may fix rates, rents, fees, and charges and may issue revenue bonds.

Fire Districts

Two types of fire districts, both of which provide fire protection in the areas they serve, are counted as separate governments:

Joint Fire Districts. These districts may be created by concurrent action of the town board of a second class town and the trustees of a third or fourth class village, on petition of landowners and after hearing. The governing board of commissioners is appointed jointly by the town and village boards. Such districts may determine the amount of taxes to be levied for their needs and may issue general obligation bonds.

Town Fire Districts (outside the area of incorporated villages). These districts may be created by the town board on petition of taxpayers or on its own motion and with permission of the state comptroller. They are governed by elected fire commissioners. The district commissioners determine the district fiscal requirements and may issue general obligation bonds.

These two types of fire districts are distinguished from town fire-alarm and fire-protection districts, which are not counted as governments. See “Subordinate Agencies and Areas,” below.

Hudson-Mohawk Urban Cultural Park Commission

This commission was created under an interlocal agreement, and validated by a special act. It is governed by a board consisting of officials representing seven cities, towns, and villages. The commission may charge leases and rentals in connection with its projects and may issue revenue bonds.

Hyde Park Fire and Water District

This district was created by special act to provide fire protection and water supply to parts of the town of Hyde Park. It is governed by an elected board of trustees. The district may levy ad valorem property taxes and may charge fees for its services. The district may issue general obligation bonds with voter approval.

Lake Districts

The following districts have been created by special act to manage resources in areas bordering a lake:

Cuba Lake District

Peach Lake Improvement District

Rushford Lake Recreation District
Saratoga Lake Protection and Improvement District

The boards of these districts may be elected, appointed, or a combination of both. These districts may levy ad valorem property taxes.

Library Districts (Special Acts)

Several library districts with substantially uniform provisions were created by special acts. They are governed by elected boards of trustees. These districts are entitled to the proceeds of ad valorem tax levies as approved by the voters.

Library districts governed by appointed boards and districts whose budgets are subject to approval by another government are not counted as separate governments. See “Subordinate Agencies” below.

Long Island Power Authority

This authority was created by a 1986 act of the legislature to acquire, maintain, and operate gas and electric utilities in Nassau and Suffolk Counties. The authority is governed by a board of 15 trustees with nine appointed by the Governor, three appointed by the president of the senate, and three appointed by the speaker of the assembly. The authority may fix rates and charges and may issue revenue bonds.

Multi-Town Solid Waste Management Authorities

The following authorities of this type have been created by special acts:

Eastern Rensselaer County Solid Waste Management Authority
Greater Troy Area Solid Waste Management Authority
Montgomery, Otsego, and Schoharie Solid Waste Management Authority
Babylon, Huntington, and Islip Solid Waste Management Authority (in Suffolk County)
Oneida-Herkimer Solid Waste Management Authority
Western Finger Lakes Solid Waste Management Authority

Similar provisions apply to each of these authorities. Their board members consist of representatives of the counties or municipalities served. These authorities may collect fees and charges and may issue revenue bonds.

Niagara Falls Bridge Commission

This commission was created by an act of Congress as an instrumentality of international commerce to build, operate, and maintain toll bridges across the Niagara River. The commission consists of four members appointed by the Governor of New York and four appointed by Canadian authorities. The commission may fix rates and tolls and may issue revenue bonds.

Port Authority of New York and New Jersey

This authority was created by an interstate compact

between New York and New Jersey. The authority may construct, own, and operate terminal and transportation facilities in the New York City area, including airports, 187 bus and truck terminals, economic development projects, marine terminals, interstate rail transit, interstate bridges and tunnels, and the World Trade Center. The authority also leases equipment to bus and rail transit and commuter rail systems in the area it serves and finances improvements to rail freight facilities. A board of commissioners appointed by the Governors of the two states governs the authority. The authority may issue revenue bonds, fix tolls and charges, and accept financial aid from both states and from the Federal Government.

The Fund for Regional Development is classified as a dependent agency of the Port Authority of New York and New Jersey. The Port Authority Trans-Hudson Corporation, formed to operate the interstate rail transit facilities, is not counted as a separate government. It is classified for census purposes as a dependent activity of the Port Authority of New York and New Jersey.

Regional Market Authorities

Regional market authorities, authorized by special acts and having substantially uniform provisions, provide facilities for marketing agricultural produce. Each authority board consists of the state commissioner of agriculture and markets or a representative plus appointees of the county boards of supervisors. These authorities may issue revenue bonds and may fix and collect rents, fees, and other charges.

School District Libraries

These libraries are created by a majority vote of the electors in a school district (other than a city school district), and through the granting of a charter by the board of regents of the University of the State of New York. They are governed by an elected board of trustees. The library may receive the proceeds of a voter approved ad valorem tax levy, and library budgets are subject to voter approval. A school district library may request a referendum for the funding of capital projects through the issuance of debt. If approved by the voters the school district must issue debt on behalf of the library. School district libraries organized as association libraries are classified as private organizations. See “Private Associations” below.

Sherrill Kenwood Water District

This district was created by special act to provide water to the city of Sherrill and parts of the city of Oneida. It is governed by an elected board of trustees. The district may levy ad valorem taxes and issue general obligation bonds.

Upper Mohawk Valley Regional Water Finance Authority

This authority was created to finance water supply

projects in the city of Utica and in the surrounding towns and villages. It is governed by a board consisting of representatives of the city, the county of Oneida, and surrounding towns and villages in the service area. The authority may collect fees and charges and may issue revenue bonds.

Upper Mohawk Valley Regional Water Board

This board was created to operate the water supply system in the city of Utica and surrounding communities. It is governed by a board consisting of city, county, village, and town appointees. The board may collect fees and charges for its services. The board may contract for indebtedness with the Upper Mohawk Valley Regional Water Finance Authority.

Water Authorities in Nassau County (Special Acts)

Three water authorities in Nassau County, all created by special acts, are counted as governments for census purposes—the Water Authority of Great Neck North, the Water Authority of Southeastern Nassau County, and the Water Authority of Western Nassau County. Similar provisions apply to all authorities. Each is governed by a board of directors representing the municipalities and towns served. The authorities may fix rates and charges and may issue revenue bonds.

Waterfront Commission of New York Harbor

This interstate commission was established by New York and New Jersey for the purpose of reducing criminal and corrupt practices in the handling of waterborne freight within the Port of New York. The commission consists of two members, one chosen by the Governor of each state with the consent of the senate. The commission may impose a tax not to exceed 2 percent on the gross payroll payments made by employers of persons registered under this compact—pier superintendents and hiring agents, stevedores, longshoremen, and port watchmen.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in New York that have certain characteristics of governmental units. These entities are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while more widely used by county governments in most states, is an important adjunct of town governments in New York (see “Municipal Governments, above). In the listing below of authorized county and town related agencies, a

bullet (*) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of the county or town with which it is associated, and for which a tax may be levied against the assessed value of property in the area served.

Battery Park City Authority (state). This authority was created by special act to promote development of an area on the lower west side of Manhattan. A three-member board appointed by the Governor governs the authority. The authority may collect rents and charges, accept grants and contributions, and issue revenue bonds.

Buffalo and Fort Erie Public Bridge Authority (state). This authority, created by special act to operate the Peace Bridge, has a ten-member board, five from New York and five from Canada. New York members are the attorney general, the commissioner of transportation, and the chairperson of the Niagara Frontier Transportation Authority, in an ex officio capacity, plus two members appointed by the Governor with the consent of the senate. The authority may collect tolls and may issue revenue bonds.

Buffalo Sewer Authority (municipal). This authority was created by special act to build, operate, and maintain the Buffalo sewer system. The five-member authority board is appointed by the mayor of Buffalo with the consent of the council. The authority may collect rates and fees for its services and may issue revenue bonds.

Dormitory Authority of the State of New York (state). This authority was established to finance and construct buildings for schools, hospitals, cultural centers, and other institutions. The authority board consists of the commissioner of education, the commissioner of health, the state comptroller or a representative, the director of the budget, and five members appointed by the Governor. The authority may fix and collect rents and charges and may issue revenue bonds.

Housing authorities (municipal and town). These authorities are established individually by special acts, but general law regulates their operation and financing. A board, appointed by the mayor (in the case of a city or village housing authority) or the town governing body (in the case of a town housing authority), governs each authority. An authority may issue bonds and may collect rentals, but administrative costs are met by city, town, or village appropriations.

Industrial development agencies and authorities (county, municipal, or town). These authorities are established by special acts, but with substantially uniform provisions for each. Industrial development agencies or authorities are created to finance industrial, pollution control, or winter recreation facilities. Members of the agency board are appointed by the county, city, town, or village governing body.

Industrial development agencies or authorities may fix rentals, fees, and charges and may issue revenue bonds.

Metropolitan Transportation Authority (state).

This authority, established by special act to coordinate bus and rail transit and commuter rail service in the vicinity of New York City, includes New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester (this area is also referred to as the "metropolitan commuter transportation district" in New York statutes). The chairperson and 16 members of the authority board are appointed by the Governor with the consent of the senate, with four of the appointees on recommendation of the mayor of New York City, and seven others selected from lists submitted by chief executives of the counties. The authority may fix fares, tolls, rentals, charges, and other fees and receive grants and contributions. The authority may issue revenue bonds, receive the proceeds of state general obligation bonds for mass transportation purposes, and receive surplus funds from the Triborough Bridge and Tunnel Authority. In addition, the authority may finance facilities to be leased to New York City Transit Authority.

The following entities are classified as subsidiaries of the Metropolitan Transportation Authority and are not counted as separate governments:

Long Island Rail Road
Metro-North Commuter Rail Company
Metropolitan Suburban Bus Authority
Staten Island Rapid Transit Operating Authority

In addition, the Metropolitan Transportation Authority board administers the New York City Transit Authority and the Triborough Bridge and Tunnel Authority, both of which are classified as dependent agencies of city of New York for census purposes, and are not counted as governments.

Municipal Assistance Corporation for the City of New York (state).

This corporation was established by special act to assist the city of New York in financing essential services. A board of nine directors appointed by the Governor, four of whom shall be recommended by the mayor of the city of New York, governs the corporation. Activities of the corporation are financed from proceeds of the state stock-transfer tax and city sales and use taxes. In addition, the corporation may issue bonds that are secured by proceeds of the state stock-transfer tax and city sales and use taxes.

Nassau County Bridge Authority (county). This authority was created by special act to build, operate, and maintain the Atlantic Beach Bridge. A five-member board appointed by the county executive, with the approval of the county board of supervisors, governs the authority. The authority may collect tolls,

charges, and fees and may issue revenue bonds.

New York City Educational Construction Fund (municipal).

This fund was created by an act of the legislature to finance the construction of school buildings within the city of New York. The three-member board of trustees includes the chancellor of the city school district and the president of the city board of education serving in an ex officio capacity plus one member appointed by the mayor. The fund may fix rentals, fees, and charges and may issue revenue bonds.

New York City Housing Development Corporation (municipal).

This agency was formed to stimulate development and restoration of housing in the city of New York by providing low-interest loans. Its governing board consists of the commissioner of housing preservation and development, the commissioner of finance, the director of management and budget, two members appointed by the Governor, and two appointed by the mayor. The corporation issues revenue bonds to finance its mortgage loans. Both the Housing New York Corporation and the Residential Mortgage Insurance Corporation are classified as subsidiaries of the New York City Housing Development Corporation, and are not counted as a separate governments.

New York City Municipal Water Finance Authority (municipal).

This authority, created by special act, is responsible for financing water supply and sewage disposal facilities in the city of New York. The authority board of directors consists of seven members, two of whom are appointed by the mayor and one by the Governor, plus the following officials ex officio: city commissioner of environmental protection, city director of management and budget, city commissioner of finance, and state commissioner of environmental conservation. The authority may issue revenue bonds upon approval of the city comptroller. The authority receives the proceeds of charges imposed by the New York City Water Board.

New York City Transit Authority (municipal).

This authority, created by special act, operates local bus and rail transit within the city of New York. It is administered by the board of the Metropolitan Transportation Authority (see above). The authority may fix and collect fares, receive grants and contributions, issue revenue bonds and equipment trust certificates, make agreements with the New York City Transit Construction Fund, and receive surplus funds from the Triborough Bridge and Tunnel Authority. Capital costs are financed through city and state bond issues. The authority may also lease facilities from the Metropolitan Transportation Authority. Title to transit properties operated by the authority is vested in the city of New York. The Manhattan and Bronx Surface Transit Operating Authority is classified as a subsidiary corporation of the New York City Transit Authority and is not

counted as a separate government.

New York City Water Board (municipal). This board to operate water and sewer facilities in the city of New York was created by act of the legislature. The board consists of seven directors appointed by the mayor. The board imposes rates, fees, rents, and charges sufficient to pay debt service on bonds issued by the New York City Municipal Water Finance Authority.

New York Job Development Authority (state). This authority was established by special act to create and improve job opportunities. The authority board consists of the commissioner of economic development, the labor commissioner, the commissioner of agriculture and markets, and the superintendent of banks serving ex officio, plus seven members appointed by the Governor with the consent of the senate. The authority may receive state appropriations and proceeds from its investments and may issue revenue bonds.

New York State Bridge Authority (state). This authority was established by special act to build, operate, and maintain toll bridges across the Hudson River. The five-member authority board is appointed by the Governor with the consent of the senate. The authority may collect tolls and issue revenue bonds.

New York State Energy Research and Development Authority (state). This authority was created to develop new energy technologies, including technologies for energy conservation. The authority board consists of the commissioner of the state energy office, the commissioner of environmental conservation, the chairperson of the public service commission, the chairperson of the Power Authority of the State of New York, and nine members appointed by the Governor with the consent of the senate. The authority may fix and collect fees, rentals, and charges for the use of property or facilities; accept gifts, grants, and loans; and issue revenue bonds.

New York State Environmental Facilities Corporation (state). This corporation was created by act of the legislature to finance sewerage systems, solid waste disposal facilities, air pollution control facilities, water management facilities, and storm sewers. A board of seven directors governs the corporation, including four appointed by the Governor, the commissioner of environmental conservation, the commissioner of health, and the secretary of state. The corporation may make loans; fix and collect fees, rentals, and charges; and issue revenue bonds.

New York State Housing Finance Agency (state). This agency makes mortgage loans for housing and medical facilities. The agency board consists of the commissioner of housing and community renewal, the director of the budget, the commissioner of taxation

and finance, and four members appointed by the Governor with the consent of the senate. The agency may accept gifts, grants, or loans, collect fees and charges, and issue revenue bonds. The Housing Trust Fund Corporation and the Affordable Housing Corporation are subsidiaries of the New York State Housing Finance Agency, and are not counted as separate governments.

New York State Medical Care Facilities Finance Agency (state). This agency was absorbed by the New York State Dormitory Authority on September 1, 1995.

New York State Project Finance Agency (state). This agency was created by special act to assist the New York State Urban Development Corporation in the financing of its operations. The agency board consists of the commissioner of taxation and finance, the commissioner of housing and community renewal, the director of the budget, the chairperson of the New York State Housing Finance Agency, and three members appointed by the Governor with the consent of the senate. The agency may receive proceeds from state appropriations and from fees charged in connection with its mortgage loans. The agency may issue revenue bonds.

New York State Thruway Authority (state). This authority was established by special act to build, operate, and maintain the Thomas E. Dewey Thruway. A three-member board appointed by the Governor with the consent of the senate governs the authority. The authority may collect tolls, fees, rentals, and charges.

New York State Urban Development Corporation (state). This public corporation was formed to finance industrial, commercial, and residential projects in blighted or slum areas. Its governing body consists of the superintendent of banks, the chairperson of the New York State Science and Technology Foundation, and seven directors appointed by the Governor with the consent of the senate. The corporation may collect rents and charges and may issue revenue bonds. A number of subsidiaries of the New York State Urban Development Corporation have been created, including the American Exchange Facility Development Corporation, the New York Convention Center Development Corporation, the New York State Urban Development and Research Corporation, and the Urban Development Guarantee Fund. These subsidiaries are not counted as separate governments.

Power Authority of the State of New York (state). This authority was created by special act to build, operate, and maintain hydroelectric projects. The authority board consists of five members appointed by the Governor with the consent of the senate. The authority may issue revenue bonds and may collect rates and charges for services.

Soil and water conservation districts (county, municipal). These districts are created by resolution of the county governing body to provide soil and water conservation services. A board of directors governs each district; it consists of five directors appointed by the county governing body, including two directors who are members of the county governing body, except in Nassau County, which has a seven-member board of directors appointed by the county executive with the consent of the county governing body, and Westchester and Rockland Counties, which have five-member boards of directors appointed by the county executives. The district serving New York City is governed by a nine-member board consisting of seven members appointed by the mayor, and two appointed by the city council. The districts may require contributions from benefitted landowners.

State of New York Mortgage Agency (state). This agency purchases mortgage loans from banks and makes loans to students. Its governing body consists of the superintendent of banks, the state comptroller or designee, the director of the budget, the commissioner of housing and community renewal, one member appointed by the president pro tempore of the senate, one member appointed by the speaker of the assembly, and three members appointed by the Governor with the consent of the senate. The agency may fix premiums or fees in connection with its loans or purchases and may issue revenue bonds.

Thousand Islands Bridge Authority (county). This authority was established by special act to build, operate, and maintain the Thousand Islands Bridge, plus convention, cultural, and sports facilities in Jefferson County. A board appointed by the chairperson of the county board of supervisors of Jefferson County, with the consent of that board, governs the authority. The authority may issue revenue bonds and collect rates and tolls.

Triborough Bridge and Tunnel Authority (municipal). This authority was created by special act to build, operate, and maintain toll bridges, tunnels, and parking facilities within the city of New York and the New York Coliseum. It is administered by the board of the Metropolitan Transportation Authority (see above). The authority may issue revenue bonds and collect rates, tolls, and rentals. Title to all projects is vested in the city of New York. The authority is required to transfer its surplus funds to the Metropolitan Transportation Authority or the New York City Transit Authority.

Trust for Cultural Resources of the City of New York (municipal). This trust was created by 1976 legislation to finance facilities for cultural institutions in the city of New York. A board of seven trustees governs the trust, with five appointed by the mayor, plus the deputy mayor for finance and economic development and the chairperson of the New York

City Industrial Development Agency, who serve in an ex officio capacity. The trust may receive tax equivalency payments from combined use facilities, and may issue revenue bonds.

United Nations Development District and Corporation (municipal). This corporation was created by act of the legislature to finance facilities for the United Nations headquarters. A board of directors, consisting of the chairperson of the New York City Planning Commission, the New York City housing and development administrator, plus eight members appointed by the Governor and five members appointed by the mayor of the city of New York governs the corporation. The corporation may receive revenue from lease or sale of properties and from city and state contributions and may issue revenue bonds. Projects of the corporation must be approved by the city of New York.

Urban renewal or community development authorities (municipal and town). These agencies are established individually by special acts, but a general law regulates their government and financing. The governing body may be provided for by the special acts or by general law and may comprise appointed or ex officio officials, or combinations of both. The authority may receive appropriations from the sponsoring governments, rentals, and other income from projects and may issue revenue bonds.

Other examples include:

State ⁷³

Adirondack Park Agency
Affordable Housing Corporation
Canal Recreationway Commission
Capital District Transportation Authority (owns Albany area transit system)
Central New York Regional Transportation Authority (owns Syracuse area transit system)
City University of New York Research Foundation
Drainage improvement Districts
Empire State Plaza Art Commission
Forest fire districts
Fruiting currant districts
Homeless Housing and Assistance Corporation
Housing Trust Fund Corporation
Industrial Exhibit Authority
Joint river regulating, river improvement, and drainage improvement districts
Lake George Park Commission
Municipal Assistance Corporation for the City of Troy
Natural Heritage Trust
The St. Lawrence-Eastern Ontario Commission was absorbed by the Tug Hill Commission in 1995.
Nelson Rockefeller Empire State Plaza Performing Arts Center Corporation
New York City University Construction Fund
New York Convention Center Operating Corporation
New York Local Government Assistance Corporation

New York State Archives Partnership Trust
 New York State Facilities Development Corporation
 New York State Higher Education Services Corporation
 New York State Institute on Superconductivity
 New York State Municipal Bond Bank Agency
 New York State Olympic Regional Development Authority
 New York State Racing and Wagering Board
 New York State Sports Authority
 New York State Theater Institute Corporation
 New York State Thoroughbred Breeding and Development Fund Corporation
 Niagara Frontier Transportation Authority (including Niagara Frontier Port Authority) (airport, port, and transit facilities in the Buffalo area)
 Ogdensburg Bridge and Port Authority
 Palisades Interstate Park Commission
 River improvement districts
 River regulating districts
 Rochester-Genesee Regional Transportation Authority (owns Rochester area transit system)
 Roosevelt Island Operating Corporation
 State park commissions
 State Science and Technology Foundation
 State University Construction Fund

County

Agriculture districts
 Albany County Airport Authority
 Broome County Sports Center Authority
 County drug control authorities
 * County health districts
 County hurricane protection, flood and shoreline erosion control districts
 County mosquito control commissions
 County park commissions
 County small watershed protection districts
 County solid waste or resource recovery authorities (special acts)
 County tuberculosis hospitals
 County water authorities (special acts)
 County water, sewer, waste water disposal, drainage, and refuse districts
 Forest regions
 * Local health districts
 Local water and sewer authorities (county)
 Long Island Job Development Authority
 Monroe County Airport Authority
 Nassau County Police District
 Nassau Health Care Corporation
 Oneida County Sports Facility Authority
 Public welfare districts
 Regional off-track betting corporations
 Rensselaer County Water and Sewer Authority
 Rockland County Solid Waste Management Authority
 Suffolk County Police District
 Upper Mohawk Valley Memorial Auditorium Authority
 Westchester County Health Care Corporation
 Westchester County Playland Commission

Municipal ⁷⁴

Albany Municipal Water Finance Authority
 Albany Water Board
 Brooklyn Navy Yard Development Corporation
 Buffalo Municipal Water Finance Authority
 Buffalo Water Board
 Business improvement districts
 Center Authority of Glens Falls
 City drug control authorities
 Community planning districts in the city of New York
 Economic Development Corporation of New York City
 Elmira Water Board
 Financial Services Corporation of New York City
 Green Island Power Authority
 Joint garbage and refuse districts
 Joint water districts
 Joint water works systems
 Library districts (governed by appointed boards)
 Local water and sewer authorities in cities, towns, or villages
 New York City Health and Hospitals Corporation
 New York City Off-Track Betting Corporation
 New York City Public Development Corporation
 New York City School Construction Authority
 New York City Transit Construction Fund
 New York City Transitional Finance Authority
 Parking authorities
 Peekskill Civic Center Authority
 Port of Oswego Authority
 Public welfare districts
 Rome City Historic Development Authority
 Salamanca Hospital District Authority
 Salamanca Indian Lease Authority
 Saratoga Springs Center Authority
 Schenectady special assessment districts
 Syracuse Special Assessment District
 Utica Transit Authority
 New York City Rehabilitation
 Mortgage Insurance Corporation (REPEALED 1992).

Town

Adirondack Regional Hospital District
 Brookhaven Town Solid Waste Management Authority
 Clifton Park Town Water Authority
 Fishers Island Ferry District
 Islip Resource Recovery Authority
 Joint garbage and refuse districts
 Joint park district-Towns of Horicon, Chester and Schroon
 Joint water districts
 Local water and sewer authorities (town)
 North Hempstead Solid Waste Management Authority
 Parking authorities
 * Public improvement districts and special improvement districts (for beach erosion, drainage, lighting, parks, parking, docks, garbage removal, sewers, sidewalks, snow removal, street improvement, and water supply)

Public welfare districts

* Town fire-alarm and town fire-protection districts
Town library districts (governed by appointed boards)

Private Associations

The American Museum of Natural History Planetarium Authority is governed by the trustees of the American Museum of Natural History, a private organization. This authority is therefore treated as a subsidiary of a private organization, and is not counted as a government.

Drainage section associations are not counted as governments for census purposes. They are operated as private associations.

Private housing finance corporations have been established in some New York localities. These are treated as private entities, and are not counted as local governments. Association libraries and museums are classified as private entities, except in cases where their boards consist of a majority of public officials or members appointed by public officials. In these cases the library or museum is classified as a dependent activity of the sponsoring government. New York laws also provide for various types of local areas for election purposes and administration of justice.

71 These five county areas are coextensive with the boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island, respectively. The boroughs in the city of New York are substantially consolidated with the city for governmental purposes, and are not counted as separate governments.

72 In three instances where a town is coterminous with a village—East Rochester, Scarsdale, and Mount Kisco—the village officers also serve as town officers, and the town budget is subject to approval by the village trustees. These three governments are counted only once in census statistics on governments. By contrast, two other towns (Green Island and Harrison) that are coterminous with one village each, and two towns (Pelham and Rye that are coterminous with two villages each, are counted as separate town governments. In Green Island, Harrison, Pelham, and Rye, the towns perform functions that are distinct from functions performed by the villages, and actions of the town officers are not subject to review by the village trustees.

73 The New York State Facilities Development Corporation was absorbed by the New York State Dormitory Authority on Sept. 1, 1995.

74 Authorizing legislation for Greater Utica Area Water Purification Finance Authority (REPEALED 1994).